

**NEW HAMPSHIRE INSURANCE DEPARTMENT
56 OLD SUNCOOK ROAD
CONCORD, NH 03301-5151**

INSURANCE LAW CHANGES FOR CALENDAR YEAR 2003

Chapter 144:1 of the Laws of 2003 added the following provisions to the Insurance Code effective January 1, 2004:

- ***RSA 400-A:32-a Timely mailing provision***

Claims for timely mailing must be supported by "...*the post office cancellation mark stamped upon the envelope or other appropriate wrapper...*" If the payment is not received or the cancellation mark is "...illegible, erroneous or omitted..., mail "...shall be deemed filed...if the sender establishes by competent evidence that the report...or other document *was deposited in the United States mail on or before the due date for filing...*"

- ***A Pitney Bowes postal imprint does not qualify as a "post office cancellation imprint"***

- ***Payment by Electronic Funds Transfers (EFT)***

RSA 400-A:32-b Required payment by electronic funds transfers in certain circumstances.

"Insurers shall remit taxes by electronic funds transfer when the insurer, or group of insurers, had a tax liability in the prior tax year of \$100,000 or more." To be considered timely, the tax payment must be deposited into the State of New Hampshire's bank account on or before the payment due date.

- ***Payment of Annual Statement Filing Fee***

Chapter 144:2 of the Laws of 2003 amended RSA 400-A:36, II to provide that "...*the insurer shall pay the fee for filing its annual statement* as prescribed by RSA 400-A:29 at the time of filing or *with the premium tax return, but no later than March 15th*". It is requested that companies continue to pay the filing fee with the filing of the premium tax return.

Effective July 1, 2002:

- ***RSA 400-A:32 Premium Tax; Penalty, Prepayments***

Due dates	Premium Tax Return	March 15 th , 2004
	First Estimated Payment	March 15 th , 2004
	Second Estimated Payment	June 15 th , 2004
	Third Estimated Payment	September 15 th , 2004
	Fourth Estimated Payment	December 15 th , 2004

- ***Ocean Marine tax return and tax due May 1, 2004.***

- ***Late Payment Penalty***

RSA 400-A:32 IV "Any insurer failing to file the report required by RSA 400-A:31 or failing to remit the proper tax within the time for filing shall pay a penalty equal to 10 percent on the amount of the tax due."

Late payment fees shall be assessed. Please note that the word "intentionally" has been removed from the law.

2003 PROPERTY & CASUALTY INSURANCE COMPANY INSTRUCTIONS

GENERAL INSTRUCTIONS

ANNUAL STATEMENT FILING DUE DATE IS MARCH 1, 2004.

PREMIUM TAX RETURN DUE DATE IS MARCH 15, 2004

(See RSA 400-A:32-a Timely Mailing)

The premium tax form return is due NOT LATER THAN March 15, 2004. Tax returns postmarked on or before March 15, 2004, will be accepted as having been timely filed. Tax statements and tax payments postmarked after March 15, 2004, will be subject to the provisions of RSA 400-A:32, IV, which imposes a 10% penalty for filing after the due date. *Please note that a "Pitney Bowes" postal imprint does not qualify as a post office cancellation mark.*

DO NOT SEND PREMIUM TAX FORM AND/OR CHECKS WITH THE ANNUAL STATEMENT PACKAGE

COMPLETE TAX FORM , FORWARD WITH PAYMENT TO:

**NEW HAMPSHIRE DEPARTMENT OF INSURANCE
56 OLD SUNCOOK ROAD
CONCORD, NEW HAMPSHIRE 03301-5151**

MAKE CHECKS PAYABLE TO: TREASURER, STATE OF NEW HAMPSHIRE

ESTIMATED LIABILITY LESS THAN \$400

RSA 400-A:32,II provides that "...any authorized insurer having an estimated liability of \$100 or less for each quarter shall make payment in full on March 15..." Any company having \$400 or less in taxes due (Page 2, Line 29), must pay the total of all four estimates on March 15, 2004.

ALIEN CORPORATIONS

For retaliatory purposes, "State of Domicile" as used in this refers to State of Entry.

LIFE AND HEALTH INSURANCE GUARANTY ASSOCIATION OF 1996

Please refer to germane portions of the law included as an appendix to these instructions.

ELECTRONIC FILING OF PREMIUM TAX RETURN

All licensed Life insurance companies may file their premium tax form via electronic spreadsheet. To file electronically, a company must have:

- 1) Capability for Electronic mail with an attached file
- 2) Software compatible with Microsoft Excel 2000
- 3) Software compatible with Microsoft Word 2000

To use electronic filing each company must request from the Department via E-Mail, the electronic spreadsheet, which then will be used by the company to process the premium tax form. The company will use the electronic file by supplying appropriate data and inserting the required premium amounts and other requested data. The electronic

file will provide for the automatic calculation of many fields, and will have the capability to print a hardcopy premium tax report. **A hardcopy report properly signed and notarized will also be required.**

WHAT IS TAXABLE?

Gross direct premiums including renewal premiums
Policy fees
Membership and other fees
Policy dividends applied in payment for insurance (additional paid up insurance)
All other considerations for insurance received during the calendar year.

Medicaid Premiums are subject to premium tax.

Flood Insurance reinsured by the Federal Government is taxable.

ALL DEDUCTIONS FROM GROSS PREMIUMS MUST BE FULLY DOCUMENTED.

DOCUMENTS REQUIRED TO BE FILED

- 1) Schedule T for the current year.
- 2) New Hampshire State Page for the current year.
- 3) Detailed computations of any items on page three of this form.
- 4) 2002 NH Business Enterprise tax form. Do not attach Federal Income Tax Return. **Do not deduct any estimated payments that will be applied to calendar year 2003 Business Enterprise Tax.**
- 5) Copy of Workers Compensation Administrative Assessment invoice.
- 6) Documents substantiating any reduction and/or credits taken on premium tax form.

PAGE ONE INSTRUCTIONS

COMPANY NAME – enter company name

BUSINESS ADDRESS – enter **complete** company address, street, city, state, zip.

TYPE OF COMPANY - enter P&C for Property & Casualty

RRG for Risk Retention Group

HWC for Home Warranty Corporation

TTL for Title Company

FEDERAL TAX ID NUMBER - enter the company's nine digit federal tax id number

NAIC GROUP CODE - enter the company's four digit NAIC group code

NAIC COMPANY CODE - enter the company's five digit NAIC company code

STATE OF DOMICILE - enter the two-letter abbreviation of the company's state of domicile.

PLEASE INDICATE METHOD AND AMOUNT OF TAX PAYMENT.

If no payment is being made so indicate by placing a check mark in the NO PAYMENT box.

If payment is being made by check, indicate the amount of the check in the respective box

If payment is being made by EFT, indicate the amount of the EFT in the respective box.

PLEASE INDICATE IF THE COMPANY HAS AMENDED ITS' ARTICLES OF AGREEMENT (Y/N)

PLEASE INDICATE IF THE COMPANY HAS AMENDED ITS' BYLAWS (Y/N)

Complete the sworn statement and have this statement properly notarized by a notary public.

PAGE TWO INSTRUCTIONS

Line 1. Include premiums written in NH that are either nontaxable or are taxable at less than 2% in the state of domicile. Column two should be the NH taxable premiums, while column three contains the domestic state tax rate and taxable premiums. Column four is the domestic state tax.

Line 2. Include premiums written in NH which are taxable in the state of domicile at 2%. Column two is taxable NH premiums, column three is domestic state rate and taxable premiums. Column four is the domestic state tax.

Line 3. Include premiums written in NH which are taxable in the state of domicile at greater than 2%. Column two is taxable NH premiums, column three is domestic state rate and taxable premiums. Column four is the domestic state tax.

Line 4. Gross Premiums (Schedule T): should agree to total schedule T premiums for this state.

Line 5. Include finance and service charges not included in premiums. This should agree with Schedule T, Column 8. Column two is taxable NH service charges, column three is domestic state rate and taxable service charges. Column four is the domestic state tax.

Line 6. Unallocated pertains only to NH domestic companies. NH domestics should enter the total amount of all premiums written in the United States for which a premium tax has not been paid.

Line 7. This should agree with Schedule T column 2 plus column 8.

Line 8. Include dividends paid or credited to policyholders for premiums either not taxed or taxed at less than 2%. Include NH taxable, domestic state amount and tax rate and domestic state tax in column four.

Line 9. Include dividends paid or credited to policyholders for premiums taxed at 2%. Include NH dividends, domestic state amount and tax rate and domestic state tax in column four.

Line 10. Include dividends paid or credited to policyholders for premiums taxed at greater than 2%. Include NH dividends, domestic state amount and tax rate and domestic state tax in column four.

Line 11. Include premiums written for the Federal Employees Health Benefits Program that are exempt from taxation. Include the amount from line 15.7 of the NH State page net of dividends. Include NH premiums, domestic state amount and tax rate and domestic state tax in column four.

Line 12. Include ocean marine premiums written from NH state page, line 8, net of dividends to policyholders. Include NH premiums, domestic state amount and tax rate and domestic state tax in column four

Line 13. Include all other deductions. A schedule with complete description of items and calculations must be included with this form.

Line 14. Total Deductions. The sum of lines 8 through 13, column 2 and column 3.

Line 15. Net premiums subject to tax, column 2 NH basis, column 3, state of domicile basis.

Line 16 Tax on premiums, 2% of line 15 with **a minimum of \$200**, NH basis. Line 16 column 4 is total tax due on domiciliary state basis.

Line 17. Retaliatory Tax. Line 16 column 4 less line 16 column 2.

Line 18. Total premium tax. The sum of line 16, column 2 and line 17, column 4.

Line 19. Amounts paid in accordance with RSA 281-A:59: Workers Compensation Administrative Assessment are to be deducted here. **The amount of the credit may not reduce line 20 below \$0.**

Line 21. NH Business Enterprise Tax paid in accordance with RSA 77-E may be deducted from the amount remaining on Line 20. **This credit may not reduce the amount on Line 22 below \$0. Only those amounts incurred during calendar year 2002 may be deducted on this return.** Any excess not deducted on this form must be applied in accordance with RSA 400-A:34-a.

Line 23. Premium tax due after WC Admin Assess and NH Business Enterprise Tax but not less than zero.

Line 24. Other Taxes Payable from page 3, line 15.

Line 25. Assessments Payable from page 3, line 28.

Line 26. Total Tax Payable – the sum of lines 23 through 25. This is the company's total tax liability for calendar year 2003. ***If this amount is \$100,000 or more, the company is required to pay estimated taxes via EFT.*** If the company is a member of a group having total tax liability of \$100,000 or more, all companies in that group are required to pay estimated taxes via EFT.

PAYMENTS AND CREDITS

Line 27a. Cash Payments Applied to Estimated Tax

Any overpayment from March 15, 2003 should first be reduced by filing and annual license fees for calendar year 2003, unless these fees were separately paid.

Only the portion of the March 15 2003 payment that was applied to estimated tax due March 15, 2003 should be entered here under the March 15 estimate. Cash payments for June 15, 2003, September 15, 2003 and December 15, 2003 should also be entered in the appropriate place.

COMMUNITY DEVELOPMENT FINANCING AUTHORITY (RSA 162:L-10)

Line 27b. The credit arising from amounts contributed in accordance with the NH Community Development Financing Authority should be included on this line. **Any credits applied without supporting documentation will be denied.**

LIFE AND HEALTH INSURANCE GUARANTY FUND ASSOCIATION OF 1996 (RSA 408-B:13)

Line 27c. 20% of Class B assessments made under the Health Insurance Guaranty Assessment Act of 1996 may be included on this line. Only **Class B assessments made in accordance with RSA 408-B** may be included on this line. **Any credits applied without supporting documentation will be denied. Please refer to germane portions of the law included at the end of these instructions.**

OTHER APPROVED CREDITS

Line 27d. Other Approved Credits. This line should be used for any other “pre-approved” credits to premium tax. **There should be no credits on this line which have not been “pre-approved” by the New Hampshire Insurance Department.**

Line 28. Total lines 27a through 27d.

Line 29. Total taxes payable is equal to total tax liability, line 26 less total payments and credits, line 28.

Line 30. Prepayment due March 15, 2004. Line 26 if \$400 or less, otherwise 25% of line 26, minimum \$200.

Line 31. Total filing fees from page 3, line 4.

Line 32. Total license fees from page 3, line 1.

BALANCE DUE (OVERPAYMENT) MARCH 15, 2004

The sum of Lines 29, 30, 31, and 32. If line 26 is \$100,000 or greater, payment must be made by EFT. If the company is a member of a group having total tax liability of \$100,000 or more, all companies in that group are required to pay estimated taxes via EFT.

If payment is made by check, the check should accompany the hardcopy premium tax form or forms. If paid by EFT, the EFT must be made in accordance with instructions provided by this Department.

REFUNDS

Should the company have an overpayment on Line 33, the NH Insurance Department will apply this overpayment to prepayments due during 2004. If a credit balance remains after having been applied to all prepayments, a refund will be issued prior to June 30, 2004. If the company qualifies for a refund, please make no further prepayments during 2004 without first contacting the NH Insurance Department.

TOTAL AMOUNT PAID

Enter the total amount paid at the time of filing this return.

PAGE THREE INSTRUCTIONS

LICENSING, FILING AND DOCUMENT FEES

Include in this section fees and charges relating to the filing of the annual statement, licensing of the company, and other documents fees. Fees and assessments computed on the basis of premiums written, assets employed, or other financial measures must be included in the appropriate sections below.

OTHER TAXES

If the company’s domestic state imposes any additional fees and/or taxes upon NH companies, these fees and taxes must be included herein. Complete detailed computations must be provided.

If the company calculates retaliatory assessments and taxes on allocations other than the predetermined percentages provided by the domestic state, these allocations must have been approved and be utilized in the calculation of taxes for the domestic state to be properly used for NH filing purposes. The company should include adequate explanation with their premium tax statement.

Items to be included here:

Franchise Tax
Corporate Tax/Corporate Registration
District/Municipality Tax
County/City/Canadian Province Tax
Workers Compensation Assessments (Other than RSA 281-A:59) taken on Page 2, Line 19.
Fire Marshal Tax
Firemen's Pension Fund
Police Pension Fund
Motor Vehicle Tax
Casualty Maintenance Tax
Other Taxes

ASSESSMENTS

Cost Containment Fees
Financial Regulation Fees
State Rating Bureau Assessments
Merit Rating Bureau Assessments
Attorney General Assessments
Fraud Assessments
Actuary
Rate Hearing Assessments
Arson Control Assessments
Insurance Department Maintenance Assessments

Column two will indicate actual payments for NH assessments. Column three will indicate assessments computed as if the company had conducted its NH business in its domestic state. Enter column 3 less column 2 in column 4 but **not less than \$0.**

Line 27 – Other Assessments

Include all other assessments that the company's domestic state enforces against NH companies.

ALL TAX FORMS WITH INSTRUCTIONS ARE AVAILABLE ON OUR WEB SITE:

WWW.STATE.NH.US/INSURANCE

ADDITIONALLY, OUR WEB SITE CONTAINS ANSWERS TO FREQUENTLY ASKED QUESTIONS AND I STRONGLY URGE YOU TO USE THIS FACILITY, SINCE THIS IS A BUSY TIME FOR ALL OF US. HOWEVER, IF YOU MUST CALL, I CAN BE REACHED AT (603) 271-7973 EXT 212.

**MY E-MAIL ADDRESS IS: JCOLBY@INS.STATE.NH.US
THE INSURANCE DEPARTMENT'S FAX NUMBER IS: (603) 271-1406**

**Janet B. Colby
Taxation Officer**

RSA 408-B LIFE AND HEALTH INSURANCE GUARANTY ASSOCIATION OF 1996
EFFECTIVE DATE: JANUARY 1, 1996

RSA 408-B:4 DEFINITIONS

VII: "Insolvent insurer" means a member insurer which on or after January 1, 1996, is placed under an order of liquidation by a court of competent jurisdiction with a finding of insolvency.

RSA 408-B:9 ASSESSMENTS

II(b): Class **B assessments** shall be made to the extent necessary to carry out the powers and duties of the association under RSA 408-B:8 with regard to an impaired or an insolvent insurer.

RSA 408-B:13 ASSESSMENT TAX CREDIT

1. A member insurer may offset against its tax liability under RSA 400-A any assessment described in RSA 408-B:9, II(b) for the **life insurance and annuity account, and for the health account for guaranteeing the performance of contractual obligations of an impaired or insolvent insurer in regard to disability income coverages only**, to the extent of 20 percent of the amount of the assessment for each of the 5 calendar years following the year in which the assessment was paid. If a member insurer ceases doing business, all unaccredited assessments described above may be credited against its tax liability under RSA 400-A for the year it ceases doing business.

II. Any sums acquired by refund from the association by member insurers, as stated in RSA 408-B:9, VI, and which were previously offset against taxes as described in paragraph I, shall be paid by these insurers to the state of New Hampshire in the manner required by the commissioner. The association shall notify the commissioner that refunds have been made.

This law provides an effective date of January 1, 1996. Only those Class B assessments for insolvencies occurring on or after January 1, 1996 are affected by this law.

For insolvency's occurring on or after January 1, 1996, 20% of the assessment may be credited against premium tax beginning the calendar year following the year in which the assessment was paid. The earliest credit will be allowed as an offset against premium tax for calendar year 1997.

ANY ASSESSMENTS MADE UNDER RSA 404-D ARE NOT ELIGIBLE CREDITS AGAINST PREMIUM TAX.

NEW HAMPSHIRE DEPARTMENT OF INSURANCE
56 OLD SUNCOOK ROAD, CONCORD, NH 03301-5151
MARCH 15, 2004

STATEMENT OF FEES, CHARGES, AND PREMIUM TAXES
YEAR ENDED DECEMBER 31, 2003

COMPANY NAME			
STREET, CITY, STATE & ZIP			
TYPE OF COMPANY			
FEDERAL TAX ID NUMBER			
NAIC GROUP CODE			
NAIC COMPANY CODE			
STATE OF DOMICILE			

PLEASE INDICATE METHOD AND AMOUNT OF TAX PAYMENT	NO PAYMENT	
	CHECK	
	EFT	

DID THIS COMPANY AMEND ITS' BYLAWS DURING CY 2003? YES (Y) NO (N)	
DID THIS COMPANY AMEND ITS' ART OF AGREEMENT DURING CY 2003? YES (Y) OR NO (N)	

SWORN STATEMENT (RSA 400-A:31)

State of			
County of			
Name of Officer	being duly sworn, deposes and says:		
that he/she is the	, of the		
and that the following is a full, true and correct statement of the business done in the State of New Hampshire by said Company during the year ending December 31, 2003.			

Subscribed and sworn to me this _____ day of _____ 2004.

Officer _____

Notary Public _____

PLEASE INDICATE THE NAME OF THE TAXATION OFFICER WHOM WE SHOULD CONTACT IF THERE ARE QUESTIONS ABOUT THIS FORM. ALSO INDICATE THE APPROPRIATE ADDRESS FOR CORRESPONDENCE, REFUNDS, ETC.

TAXATION OFFICER			
ADDRESS (If different from above)			
E-MAIL ADDRESS			
PHONE NUMBER			
FAX NUMBER			

See Separate Instructions

The premium tax statement and payment of taxes is due NOT LATER THAN MARCH 15, 2004.

Make check payable to: Treasurer, State of New Hampshire

NAME OF COMPANY
 NAIC COMPANY CODE
 DOMESTIC STATE
 YEAR ENDED DECEMBER 31, 2003

PREMIUM TAX FIRE AND CASUALTY COMPANIES - RETALIATORY PROVISION NH RSA 400-A:35

Gross Premiums/considerations from New Hampshire policy/contract holders or on risks located in New Hampshire, other than premiums received for reinsurance, including all dividends applied to purchase additional insurance, membership and policy writing fees, etc., less return premiums/considerations only.

(1)	(2)	(3)	(4)
GROSS PREMIUMS/CONSIDERATIONS	NH BASIS	ST OF DOM BASIS	TAX
Itemize and/or categorize by class of business according to applicable tax rate.	2%	(App Tax Rate)	
1. NH Premiums Taxable in State of Domicile @ less than 2%			
2. NH Premiums Taxable in State of Domicile @ 2%			
3. NH Premiums Taxable in State of Domicile @ greater than 2%			
4. Gross Premiums (Schedule T) (Lines 1+2+3)		XXXXXXX	XXXXXXX
5. Finance & Service Charges			
6. Unallocated (NH Domestic)		XXXXXXX	XXXXXXX
7. SUBTOTAL (To agree with Sch T) Lines 4+5+6			

DEDUCTIONS FROM GROSS PREMIUMS

8. Dividends Paid or Credited to Policyholder @ less than 2%			
9. Dividends Paid or Credited to Policyholder @ 2%			
10. Dividends Paid or Credited to Policyholder @ more than 2%			
11. Prem of Fed Emp Exempted by Section 8909 (f)(1) Title 5 USC			
12. Ocean Marine - Net of dividends to policyholders			
13. Other: See Instructions, Attach Schedule			
14. TOTAL DEDUCTIONS (Line 8 through Line 13)			
15. NET PREMIUMS SUBJECT TO TAX (L7-L14)			
16. TAX ON NET PREMIUMS (Col 2 NH, Col 4 Domestic State)			
17. RETALIATORY TAX (L 16 col 4 less L 16 col 2)			
18. TOTAL PREMIUM TAX (L16 col 2 plus L17 col 4 -MINIMUM \$200)			
19. WORKERS COMP ADMIN. FUND ASSESS CREDIT (RSA 281-A:59)			
20. PREMIUM TAX DUE AFTER W.C. ADMIN. ASSESS CREDIT (BUT NOT LESS THAN ZERO)			
21. BUSINESS ENTERPRISE TAX CREDIT (RSA 400-A:34-a)			
22. PREMIUM TAX DUE AFTER BUSINESS ENTERPRISE TAX (BUT NOT LESS THAN ZERO)			

COMPUTATION OF BALANCE DUE

23. Premium Tax Payable (Page 2, Col. 4, Line 22)	
24. Other Taxes Payable (Page 3, Col 4, Line 15)	
25. Assessments Payable (Page 3, Col 4, Line 28)	
26. TOTAL PREMIUM TAXES PAYABLE (Lines 23+24+25)	
27. PAYMENTS AND CREDITS	
a) Cash Payments Applied to Estimated Tax	
Overpayment March 1, 2003 net of refund & fees	
Mar. 15, 2003	
Jun. 15, 2003	
Sep. 15, 2003	
Dec. 15, 2003	
b) Community Development Financing Authority	
c) Health Insurance Guaranty Fund Assess (RSA 408-B:13)	
d) Other Approved Credits (See Instructions)	
28. Total Payments and Credits (Lines 27a through 27d)	
29. Total Taxes Payable (Overpaid) (Line 26 less Line 28)	
30. Prepayment Due Mar 15, 2004 (Line 26 if \$400 or less, MINIMUM \$200, otherwise 25% of Line 26)	
31. Filing Fees (Page 3, Col 4, Line 4)	
32. Annual License Fee (Page 3, Col 4, Line 1)	
33. BALANCE DUE (OVERPAYMENT) MARCH 15, 2004 (LINES 29+30+31+32)	

TOTAL AMOUNT PAID

If your state has a surtax on premium tax, use the combined effective rate including surtax as the domestic state rate.

NAME OF COMPANY
 NAIC COMPANY CODE
 DOMESTIC STATE
 YEAR ENDED DECEMBER 31, 2003

PREMIUM TAX FIRE AND CASUALTY COMPANIES - RETALIATORY PROVISION NH RSA 400-A:35

(1)	(2)	(3)	(4)
LICENSING, FILING AND DOCUMENT FEES ONLY	NH BASIS	STATE OF DOM BASIS	LARGER OF COL 2 OR 3
1. Certificate of Authority Renewal	100.00		
2. Annual Filing Fees			
a) Annual Statement	100.00		
b) Certificate of Compliance	5.00		
c) Certificate of Deposit	5.00		
3. Other Fees which might be applicable			
a) By-Laws (ONLY if amending)	25.00		
b) Articles of Incorporation (ONLY if amending)	10.00		
c) Other Retaliatory Fees (itemize)			
Publication Fee	XXXXX		
Annual Statement Audit Fee	XXXXX		
Other Fees - Attach Schedule	XXXXX		
4. TOTAL FILING FEES		XXXXX	

OTHER TAXES	NH BASIS	STATE OF DOM BASIS	TAX
Calculation of taxes based upon laws governing state of domicile (Include % rate and basis if applicable).			

5. FRANCHISE TAX (If subject to a minimum, include this minimum amount \$ _____)	XXXXXX	XXXXXXXXXX	
6. CORPORATE TAX	XXXXX		
7. DISTRICT/MUNICIPALITY	XXXXX		
8. COUNTY/CITY/CANADIAN PROVINCE TAX	XXXXX		
9. WORKER'S COMPENSATION ASSESSMENTS (Other than RSA 281-A:59)			
10. FIRE MARSHAL TAX	XXXXX		
11. FIREMEN'S PENSION FUND	XXXXX		
12. MOTOR VEHICLE	XXXXX		
13. CASUALTY MAINTENANCE TAX	XXXXX		
14. OTHER - Attach Schedule	XXXXX		
15. TOTAL OTHER TAXES			

ASSESSMENTS	Applicable Rate	STATE OF DOM BASIS	
Include all fees and assessments which are not based upon premiums written or earned.			
16. COST CONTAINMENT FEES	XXXX		
17. FINANCIAL REGULATION FEE	XXXX		
18. STATE RATING BUREAU	XXXX		
19. MERIT RATING BUREAU	XXXX		
20. ATTORNEY GENERAL	XXXX		
21. FRAUD	XXXX		
22. ACTUARY	XXXX		
23. RATE HEARING	XXXX		
24. POLICE PENSION FUND	XXXX		
25. ARSON CONTROL	XXXX		
26. INSURANCE DEPARTMENT MAINTENANCE			
27. OTHER - Attach Schedule	XXXX		
28. TOTAL ASSESSMENTS	XXXXXXXXXX	XXXXXXXXXX	

STATE OF NEW HAMPSHIRE DEPARTMENT OF INSURANCE
56 OLD SUNCOOK ROAD
CONCORD, NEW HAMPSHIRE 03301-5151

ESTIMATED PREMIUM TAX PAYMENT - RSA 400-A:32, II
JUNE 15, 2004

NAME OF COMPANY	
ADDRESS OF COMPANY	
TYPE OF COMPANY	
FEDERAL TAX IDENTIFICATION NUMBER	
NAIC GROUP CODE	
NAIC COMPANY CODE	
STATE OF DOMICILE	

PLEASE INDICATE METHOD OF TAX PAYMENT

CHECK	
EFT	

COMPUTATION OF PAYMENT DUE

Total Premium Tax Liability Calendar Year 2003 (Page 2, Line 26)	
Amount Now Due: 25% of Total Tax Liability if greater than \$400.	
Less: Credit March 15, 2004 Applied	
Less: Community Development Financing Authority Credit (Attach Correspondence)	
Net Remittance	

Check NO _____ Dated _____

County of _____ State _____

Personally Appeared Before Me _____

President/U.S. Manager, Vice President, Treasurer, or Secretary, above name company and made oath that the

the foregoing return by them is true.

Notary Public

STATE OF NEW HAMPSHIRE DEPARTMENT OF INSURANCE
56 OLD SUNCOOK ROAD
CONCORD, NEW HAMPSHIRE 03301-5151

ESTIMATED PREMIUM TAX PAYMENT - RSA 400-A:32, II
SEPTEMBER 15, 2004

NAME OF COMPANY	
ADDRESS OF COMPANY	
TYPE OF COMPANY	
FEDERAL TAX IDENTIFICATION NUMBER	
NAIC GROUP CODE	
NAIC COMPANY CODE	
STATE OF DOMICILE	

PLEASE INDICATE METHOD OF TAX PAYMENT

CHECK	
EFT	

COMPUTATION OF PAYMENT DUE

Total Premium Tax Liability Calendar Year 2003 (Page 2, Line 26)	
Amount Now Due: 25% of Total Tax Liability if greater than \$400.	
Less: Credit March 15, 2004 Applied	
Less: Community Development Financing Authority Credit (Attach Correspondence)	
Net Remittance	

Check NO _____ Dated _____

County of _____ State _____

Personally Appeared Before Me _____

President/U.S. Manager, Vice President, Treasurer, or Secretary, above name company and made oath that the

the foregoing return by them is true.

Notary Public

STATE OF NEW HAMPSHIRE DEPARTMENT OF INSURANCE
56 OLD SUNCOOK ROAD
CONCORD, NEW HAMPSHIRE 03301-5151

ESTIMATED PREMIUM TAX PAYMENT - RSA 400-A:32, II
DECEMBER 15, 2004

NAME OF COMPANY	
ADDRESS OF COMPANY	
TYPE OF COMPANY	
FEDERAL TAX IDENTIFICATION NUMBER	
NAIC GROUP CODE	
NAIC COMPANY CODE	
STATE OF DOMICILE	

PLEASE INDICATE METHOD OF TAX PAYMENT

CHECK	
EFT	

COMPUTATION OF PAYMENT DUE

Total Premium Tax Liability Calendar Year 2003 (Page 2, Line 26)	
Amount Now Due: 25% of Total Tax Liability if greater than \$400.	
Less: Credit March 15, 2004 Applied	
Less: Community Development Financing Authority Credit (Attach Correspondence)	
Net Remittance	

Check NO _____ Dated _____

County of _____ State _____

Personally Appeared Before Me _____

President/U.S. Manager, Vice President, Treasurer, or Secretary, above name company and made oath that the

the foregoing return by them is true.

Notary Public